

The SEC's Latest Reg Flex Agenda: A Baker's Dozen

On Friday, the SEC released its [latest Reg Flex Agenda](#). It's notable in that it's the first timetable for potential rulemaking we've seen from the SEC since Gary Gensler became the SEC Chair – and because it's ambitious in the number of rulemakings the SEC may undertake and underscores that the SEC is giving priority to ESG disclosure topics. I say "may" undertake because the Reg Flex Agenda tends to be aspirational – the SEC isn't committed to the rulemakings nor the timetable within it. Here are some of the more notable potential rulemakings:

1. Climate change disclosure – proposal by October
2. Human Capital disclosure – proposal by October
3. Cybersecurity risk governance - proposal by October
4. Rule 10b5-1 plans – proposal by October
5. Board diversity – proposal by October
6. Rule 144 – final by October
7. Clawback rules – re-proposal by next April
8. SPACs - proposal by next April
9. Shareholder proposals – proposal by next April
10. Proxy advisors - proposal by next April
11. Share buybacks - proposal by next April
12. Universal proxy - final by next April
13. Pay-for-performance - final by next April

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